



*Embassy of the United States of America*

July 23, 2018

To the Inspectors General  
U.S Department of State  
U.S. Department of Defense

Re: Gross mismanagement in the  
administration of Title 22 FMF Funds  
by U.S. Army Europe

To whom it may concern:

I wish to make a protected disclosure to report what I have reasonable grounds to believe is gross mismanagement in the administration of Title 22 Foreign Military Financing Funds. The specific transactions in question represent payments to the Ukrainian Army Academy for support of the Joint Military Training Group Ukraine (JMTGU) where the U.S. Army has for three years supported joint training activities through a program of Acquisition Cross Support Services Agreements (ACSA).

Since June, 2017, I have served as the Financial Management Officer at the U.S. Embassy in Kyiv. Embassy Kyiv operates in a difficult environment because the U.S. Disbursing Office (USDO) does not have a local account. All payments to Ukrainian vendors must be processed through the Embassy's checking account and are considered, for USDO purposes, to be cash payments even when accomplished via electronic funds transfer (EFT). This puts the embassy's finance office in the position of having to operate as the paying agent for European Command (EUCOM) programs in Ukraine, and it means that our Deputy Chief of Mission must provide administrative approval for large payments associated with these programs. From the very beginning of my tour, I had grave concerns about ACSA and other DOD payments that are processed through my office. In the fall of 2017, in connection with the JMTGU ACSA program, I disbursed several payments that I have since learned were improper. At the time, I was not in a position to know this.

It appears that individuals at U.S. Army Europe (USAEUR) G8 Tactical Support Division, the responsible office, concealed relevant information and provided untruthful answers to inquiries from my office. Had I known the payments were improper, I would have declined to disburse the funds until I was furnished proof of a legal correction.

In a meeting at the Embassy on March 5, Colonel [REDACTED] and [REDACTED] of USAEUR G8 acknowledged that an unauthorized commitment existed between July 1, 2016 and January 31, 2017. Among other things, this means that services during this period were consumed without pre-negotiated prices. In addition, my examination of the invoices for 2015 and 2016 indicate that other irregularities may have existed. For example, I noted that projected numbers of meals were always equal to the actual number invoiced. This suggests a breakdown of process. Normally, with a logistician in place monitoring changes in the size of the unit and patterns of consumption, projected numbers would not equal actuals. It seems unlikely that the pattern of meals invoiced does not represent unnecessary overspending. This applies to both meals for American and Ukrainian personnel. In fact, the high numbers of Ukrainian meals invoiced does not even seem to pass the common sense test given the size of the unit. In addition, the structure of the invoices suggest that no attempt was made during 2015 and 2016 to address the issue of Ukrainian Value Added Tax (VAT). ACSA invoices issued during 2015 and 2016 make no mention of VAT. I note that invoices beginning in February 2017 explicitly address VAT, listing it as a zero item. This means that current procedure forces the host government to make a written representation that no VAT is being charged. I think it is likely that a quick check of market prices for fuel during 2015 and 2016 would reveal that the USG unnecessarily paid VAT due to the absence of proper procedures. In addition, it is my understanding that basic controls over fuel, such as access controls and log books, were not consistently deployed during that time period.

Considering apparent lack of basic controls and the quantities of meals and fuel consumed during 2015 and 2016, it's seems extremely likely that a large sum of money was wasted in support of this program. Based upon discussions in the meeting at our Embassy on March 5, it is my understanding that a least one internal investigation has been conducted to evaluate wrongdoing and mismanagement by the USAEUR G8 in connection with support of JMTGU.

Regarding the JMTGU ACSA program, the specific evidence I have concerns the unauthorized commitment referenced above. The first wave of invoices covering this time period were submitted to the Embassy in late August and early September, 2017, with several more arriving in December. We received a batch of orders that were all dated for the previous year. Our Deputy Chief of Mission, who saw the invoices before I did, immediately spotted the potential issue. Acting on his instructions, my office inquired as to the reason why payment had been delayed for so many months. In his response of September 5, Mr. [REDACTED] of USAEUR G8 provided a response that appears to have been designed to manipulate my office into making an improper payment. At that time, he was clearly aware of the unauthorized

commitment. In fact, he stated in the ratification documents (Attachment E) that he first learned of it a year earlier, in December 2016. In his response to my office, however, he avoided any mention of the legal violation. Rather, he discussed concerns about double billing of certain services and goes on to state that USAEUR had concluded the concerns were unfounded. Based upon Mr. [REDACTED] response, I made the decision to disburse the funds. Though Mr. [REDACTED] explanation sounded plausible to me at the time, I now believe it was dishonest in two respects. First, the unit had the obligation to inform our office of the unratified, unauthorized commitment upon presentation of the invoices. Given their failure to do so, this question about dates should certainly have elicited the full disclosure. Second, I heard a double billing scheme discussed in a meeting. I was told that it has been determined that the Ukrainian government definitely billed the Canadians and the Americans for the same set of meals and that this situation existed for seven months between July 1, 2016 and January 31, 2017. It was reiterated in a meeting that it may have gone back much further, perhaps even to the program's inception and likely resulted in hundreds of thousands of dollars of wasted funds.

In terms of concealing information, it should also be noted that the orders that supported the payments were dated before the period of performance, which would not normally be possible in such a situation. In the meeting at the Embassy on March 5, 2018, I discussed the dates on these orders with Mr. [REDACTED] of USAEUR G8. I asked him how it was possible that the dates on the orders did not reveal the existence of the unauthorized commitment. His response was "that's because they backdated them". Apparently, ACSA orders are generated from a stand-alone system that does not integrate with the system of financial records; thus, it is relatively easy to falsify dates. Also, in this verbal exchange, which was witnessed by our Defense Attaché Office Operations Coordinator, Chief [REDACTED], I stated to [REDACTED] that USAEUR G8 had an ethical and legal responsibility to disclose all relevant facts to the Embassy. In his response, he admitted to me that "laws were broken" and that material facts had indeed been withheld from the Embassy concerning official transactions.

By Embassy standards, the scope of the violation is quite large. The responsible office has refused to provide the Embassy with a list of the affected transactions, so my office compiled what we believe to be a complete list, which is presented in Attachment A. We compiled this list based upon the population of vouchers identified within the time period during which we were told orders were lapsed. The dollar amounts are approximate since the exchange rates varied over the time period, however, it appears that the value of the entire unauthorized commitment was approximately \$1.4 million. The Embassy requested, and USAEUR agreed to provide, ratifications for every transaction during that time period or proof that ratification is not needed. At the meeting at the Embassy on March 5, Colonel [REDACTED] and [REDACTED] of USAEUR acknowledged the unauthorized commitment and pledged to provide a legal correction within 30 days. This meeting was also attended by myself, Management Counselor [REDACTED], Defense Attaché



Colonel [REDACTED], ODC Chief Colonel [REDACTED], Defense Attaché Office Operations Coordinator Chief [REDACTED], Embassy ODC representatives Lt. Colonel [REDACTED] and Captain [REDACTED], and 7ATC representatives [REDACTED] and [REDACTED]. To date, I have received one ratification package, which is presented in Attachment C. Obviously, it covers only a portion of the affected time period. I have reasonable grounds to believe that the remaining transactions for that time period totaling to more than \$1 million remain unratified. On June 29, 2018, I received email correspondence wherein the Chief of the Fiscal Law and Contract Division, Judge Advocate USAEUR informs the G8 that a report of mine will paint their unit "in a bad light" (Attachment D). He is referring to a report that I prepared for an Interagency Working Group on Ukraine finance issues wherein I used the unauthorized commitment as an example of the risks associated with our current business model. He goes on to instruct the G8 to ratify the remaining transactions.

I would like to request, and am willing to assist with, an investigation of both of the unauthorized commitment and of the overall administration of the ACSA program during 2015 and 2016. On behalf of my Embassy, I reiterate my request for the remaining ratifications. Though my primary objective in requesting an investigation is to provide the Embassy with evidence that this matter has been brought to a close, I also wish to highlight what appear to be unacceptably loose business practices in the USAEUR G8 which seriously compromises their ability to execute funds delegated to them by the Department of State.

I also urge EUCOM to immediately establish financial independence from the Embassy Finance Office for its programmatic activities in Ukraine. In my opinion, given the vast scope of their activities in Ukraine, it is inappropriate for them to lean on the Embassy Finance Office to support complex programs that require multimillion-dollar payments. In addition to ACSA orders for JMTGU and the annual Rapid Trident exercise, EUCOM routinely routes all of its commercial invoices to the Embassy for payment within Ukraine. These Department's Ukraine programs continue to grow and cannot be considered to be temporary, as we are now four years beyond the outbreak of conflict with no end in sight.

The situation described in this letter illustrates the enormous risks our current business model presents for the Embassy and its finance staff. USAEUR outsourced to my office key functions for processing ACSA payments but offered us none of the training that is required for DOD personnel processing such transactions. Had these invoices been processed by Defense Finance and Accounting Service (DFAS), the improper payments would likely not have occurred. Personnel at DFAS, who have specialized training and access to the systems of record, would have known that the orders lacked some of the required elements, such as signature in Block 22, and would likely discerned that the backdated documents were fake. Moreover, their access to GFEBS might have alerted them that the accompanying lines of accounting were obligated after the fact. Given the personal liability associated with U.S. Government finance positions, it is unfair and imprudent for Embassy staff to be tasked with specialized activities that are beyond their expertise. Even commercial invoices are

risky to process in an Embassy setting because paper copies of contracts and funding memos do not provide all of the necessary information to detect improper payments. Senior leadership at the ICASS Service Center in Washington, DC have concurred with my recommendation to divest programmatic support for DOD Ukraine programs. The Deputy Director's comment in January 2018 was that it's a "bridge too far". To date, however, DOD has still not implemented a comprehensive solution that allows it to pay Ukrainian vendors independently of the Embassy. Again, I urge them to do so immediately because it will serve to better protect the overall interests of the USG.

Thank you for your consideration of this matter.

Sincerely,

[REDACTED]

[REDACTED], CPA  
Financial Management Officer  
U.S. Embassy Kyiv

Attachments:

- A – Summary of payments believed to be improper
- B – Timeline of activity
- C – September 5, 2017 email inquiry of Adam Perreault
- D – June 28, 2018 email from Office of Judge Advocate to USAEUR G8 E – Ratification package



## Appendix A Summary of Payments Believed to be Improper

Period of Service (per ACSA order)	Period of Service (per invoice)	Embassy Voucher Number	UAH	Approximate USD Equivalent	Date Paid	Date Ratification Signed	Date Ratification Received by Embassy
01 November 2016 to 31 January 2017	1-31 January 2017	292FV1705894	UAH 7,789,525.00	\$ 303,566.84	9/28/2017	n/a	not yet received
		not yet assigned	UAH 5,786,925.00	\$ 222,274.82	unpaid, pending receipt of ratification (invoice was submitted after Embassy learned of unauthorized commitment)	n/a	not yet received
<b>ACSA Order UP-16300-002 Total</b>			<b>UAH 7,789,525.00</b>	<b>\$ 525,841.66</b>			
01 November 2016 to 31 January 2017	1 November 2016-31 January 2017	292FV1705888	UAH 3,799,304.00	\$ 148,063.29	9/28/2017	n/a	not yet received
		292FV1705517	UAH 1,564,020.00	\$ 60,951.68	9/13/2017	n/a	not yet received
	1-30 November 2016	292FV1705729	UAH 4,702,500.00	\$ 183,261.89	9/13/2017	n/a	not yet received
	1-31 December 2016	292FV1705488	UAH 2,311,825.00	\$ 90,094.51	9/12/2017	n/a	not yet received
	1-31 January 2017	292FV1705518	UAH 2,665,225.00	\$ 103,866.91	9/13/2017	n/a	not yet received
<b>ACSA Order UP-16305-001 Total</b>			<b>UAH 15,042,874.00</b>	<b>\$ 586,238.28</b>			
31 July 2016 to 31 October 2016	1-31 July 2016	292FV1801193	UAH 1,205,171.88	\$ 45,521.13	12/4/2017	8/31/2017	5/16/2018
		292FV1801127	UAH 1,119,720.00	\$ 42,293.48	11/29/2017	8/31/2017	5/16/2018
	1-31 August 2016	292FV1801156	UAH 1,204,859.24	\$ 45,509.32	11/30/2017	8/31/2017	5/16/2018
		292FV1801157	UAH 1,119,720.00	\$ 42,293.48	11/30/2017	8/31/2017	5/16/2018
	1-30 September 2016	292FV1801194	UAH 1,291,834.68	\$ 48,794.51	11/12/2017	8/31/2017	5/16/2018
		292FV1801191	UAH 712,080.00	\$ 26,896.32	11/21/2017	8/31/2017	5/16/2018
	1-31 October 2016	292FV1801128	UAH 1,460,658.48	\$ 55,171.24	11/29/2017	8/31/2017	5/16/2018
		292FV1801192	UAH 735,816.00	\$ 27,792.86	12/4/2017	8/31/2017	5/16/2018
<b>ACSA Order UP-16344-001 Total</b>			<b>UAH 8,849,860.28</b>	<b>\$ 334,272.34</b>			
Approximate USD value of total unauthorized commitment				<b>\$ 1,446,352.28</b>			
Less: USD value of ratifications submitted to Embassy to date				<b>(334,272.34)</b>			
Approximate USD value of amounts seemingly unratified				<b>\$ 1,112,079.94</b>			

## **Appendix B**

### **Timeline of Activity**

#### **Summary**

Between July 1, 2016 and January 31, 2017, the Acquisition Cross Support Agreement (ACSA) program at Joint Military Training Group Ukraine (JMTGU) operated without valid orders. This program is currently funded with State Department Foreign Military Financing. Between August 2017 and January 2018, US Army Europe (USAEUR) G8 Tactical Execution Branch submitted to the Embassy a series of invoices pertaining to that time period. The underlying defect was intentionally hidden from Embassy staff who, acting in good faith, certified and disbursed these improper payments. The payment requests were based upon false documents and untrue explanations. On March 5, 2018, representatives of USAEUR acknowledged at a meeting with Embassy representatives the unauthorized commitment. They also made an agreement with Embassy representatives that should have resulted in a satisfactory conclusion to this matter. To date, however, the Embassy lacks evidence that unauthorized commitments totaling to more than \$1 million were properly ratified.

In connection with its lengthy investigation of this matter, Embassy Management would like to acknowledge the courteous assistance of the 7<sup>th</sup> Army Training Command, especially the current ACSA Program Administrator and Legal Advisor, who have exhibited the highest possible level of interagency cooperation.

#### **Timeline**

- 2015: In 2015, the embassy finance office began to receive payment requests for the JMTGU ACSA program. These invoices were submitted by the Office of Defense Cooperation (ODC) for payment in local currency to the Ukrainian Land Forces in local currency. At that time, responsibility for ACSA administration resided at USAEUR.

ACSA orders are not commercial acquisitions subject to the FAR; rather they are inter-governmental activities governed by 10 USC 2341-50. These agreements support programmatic activities including the annual Rapid Trident Exercises and the Joint Military Training Group Ukraine (JMTGU), a joint training base in Western Ukraine. At first, the JMTGU program was financed with a DOD appropriation; however, later on as it became clear these would be a long-term activities, the funding was switched to Title 22 Foreign Military Funds. The sourcing office did not consult the Embassy to ascertain if it could provide payment support; rather, the invoices suddenly began to

## **Appendix B**

### **Timeline of Activity**

appear with no discussion or forewarning during the time period during which Embassy finance staff were overwhelmed with a dramatic increase in assistance funds and the overall growth of the Mission resulting from the 2014 Revolution of Dignity. Embassy staff were stretched beyond capacity and had no ability to develop the expertise that would have been required to properly support this specialized program.

- 2015-2017: Between 2015 and September 2017, ACSA payments equivalent to roughly \$13,357,512 were processed through the Embassy.
- 2017: Effective January 1, program administration for JMTGU transferred to 7ATC. Financial administration transferred the following month.
- September 2017: Amidst a frenzy of year-end activity, the Embassy was presented with a series of payment requests that did not fit the usual pattern. ODC submitted on behalf of USAEUR a large batch of invoices that totaled to over \$1 million, some of which were urgent because they had been outstanding for months. Some of these invoices were part of the unauthorized commitment and are listed below. This was problematic because their arrival coincided with surge of payments related to the usual year-end Embassy procurements. The Embassy cashier did not have sufficient cash in his account to pay these invoices.

From the moment these invoices arrived, Embassy staff were under enormous pressure to pay them immediately. An Embassy DOD employee apparently provided the Army Academy with a tip that the long-awaited payments had finally been submitted to the Embassy finance office. Though it was not their normal practice to directly contact the finance office, employees from the Army Academy were calling daily pressing for quick payment. To ease the pressure until sufficient cash was available, the FMO contacted an ODC representative to request that the Army Academy be directed to cease the harassing phone calls.

The invoices pertained to services provided during 2016. The order forms were a bit different in appearance in comparison with previous orders, but there was nothing in the order dates or supporting documents to suggest an



## **Appendix B**

### **Timeline of Activity**

unauthorized commitment. Embassy staff requested clarification regarding the payment delay, inquiring via email as to the reason for processing payments more than one year after the invoices were issued. A USAEUR representative responded to the email inquiry, outlining the circumstances that allegedly caused the long delay in processing the invoices. In his response, he avoided any mention of an unauthorized commitment; rather, he outlined a scenario in which the delay was caused by questions about whether or not the host nation had billed the Canadian government for the same services. He stated that an investigation had disproven the double billing theory which led USAEUR to the conclusion that the payments should be made. Based upon this explanation, the Embassy FMO certified the payments. Days later, the Embassy cashier was able to disburse the payments using a temporary end-of year increase in his advance. The USAEUR representative's email response seems to have been designed to manipulate the Embassy staff into processing an improper payment. It is now clear that the individual was aware of the unauthorized commitment. In fact, he has stated in the ratification that he discovered it in December 2016. Thus, the Embassy's question about dates should have elicited an honest response about the uncorrected legal violation.

- December 2017 – January 2018: Several other invoices were submitted by USAEUR to the Embassy relating to 2016 unauthorized services. Though a ratification for these particular invoices had been prepared, it was not submitted to the Embassy at that time.
- January 2018: A representative of 7 ATC contacted the Embassy FMO to discuss the possibility of redirecting ACSA payments to DFAS in order to ease the apparent strain these orders were placing upon the Embassy. During this conversation, the FMO expressed concern about the large batch of payments presented in September. It was during this conversation that the FMO first learned of the unauthorized commitment.
- January 2018: Embassy staff copied vouchers and compiled lists of ACSA orders in an attempt to determine the scope of the authorized commitment and to search for any clues that might have been missed that would have alerted them to the legal defects.

## **Appendix B**

### **Timeline of Activity**

- February 2018: Embassy finance representatives consulted in person with policy and legal advisors in Charleston and Washington for advice regarding the unauthorized commitments.
- February 2018: The Embassy FMO visited EUCOM headquarters to receive a briefing from the current ACSA program administrator of 7ATC.
- February 26, 2018: A teleconference was scheduled to include representatives of USAEUR and 7ATC. During this phone call, the issue of the unauthorized commitment was identified and briefly discussed. No helpful information surfaced in that conversation. It quickly became evident that it would be necessary to schedule a subsequent meeting with more senior representatives.
- March 5, 2018: A meeting was held at the Embassy comprised of the Embassy FMO, representatives of Embassy DOD units, and the offices responsible for both current and past ACSA orders, 7ATC and USAEUR.

During this meeting, the Embassy FMO asked a USAEUR representative about the dates on the 2016 orders. Pointing to one of the improper invoices, she inquired how it was possible that the ACSA orders were dated before the period of performance. The representative's response was "well, that's because they backdated them". He further admitted that "laws were broken". This verbal exchange, which confirms that USAEUR representatives knowingly manipulated Embassy employees into disbursing improper payments, was witnessed by the Embassy DAO Operations Coordinator.

- March 5, 2018: In a briefing to senior Embassy DOD leaders, USAEUR pledged to provide ratifications for all orders pertaining to the time period July 1, 2016 through January 31, 2017 or proof that ratification is not necessary. A time frame of 30 days was discussed and agreed upon.
- March 5, 2018: USAEUR representatives inquired about the unpaid invoice #3 relating to 2016 services. They were advised that since the invoice arrived after the Embassy became aware of the unauthorized commitment, payment would not be possible until a ratification is provided.

## **Appendix B**

### **Timeline of Activity**

- May 16, 2018: A representative of USAEUR provided the Embassy with a ratification that covers a portion of the transactions processed for the time period in question. Depending on what date you use to convert currency, the value of the ratification ranges from \$334,000 to \$353,000. The ratification report was dated August 30, 2017.
- June 2018: Due to its inability to collect information from USAEUR on the total value of the unauthorized commitment, the Embassy compiled its own records by identifying every voucher that appeared to be related to the time period of lapsed orders. The Embassy estimates the total unauthorized commitment totals to around \$1.4 million, of which more than \$1 million does not appear to have been ratified.
- June 28, 2018: The FMO received an email in which the Chief of the Contract and Fiscal Law Division, Office of the Judge Advocate, USAEUR instructs the G8 to ratify the remaining transactions in order to satisfy legal requirements and the Embassy's requests.
- July 6, 2018: The Lead for "All Things Ukraine", in order to facilitate communication between the Embassy and the G8, contacted the FMO for an explanation of what documents would be required in order to satisfy the Embassy's requirements. He agreed that USAEUR should move forward with the process of ratification but acknowledged that it may take some time due to the fact that some of the personnel involved are no longer with that unit.
- July 20, 2018: The Embassy still awaits receipt of remaining ratifications.



**Appendix C**  
**September 5, 2017 Email Inquiry of [REDACTED]**

**From:** [REDACTED] [CIV USARMY USAREUR \(US\)](#) **To:** [REDACTED]  
**Cc:** [REDACTED] [\(Kyiv I MAIL\)](#); [REDACTED]  
**Subject:** RE: [Non-DoD Source] FW: Payments to Academy named after [REDACTED] **Date:** Tuesday, September 5, 2017 5:06:05 PM

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[REDACTED],

We are only now paying – as the invoices were received into my office late (I believe it was just a few weeks ago) as HQ USAREUR, G4 wasn't receiving them from JMTG in a timely manner. However, in February, we were informed to stop making payments due to some issues in regards to our Canadian counterparts who were providing similar services. LTC [REDACTED] made a trip to the Land Forces to verify what was going on, and afterwards, agreed that payments should be made as such in the invoicing.

Just two weeks ago, we were told to resume making the payments.

VR,

[REDACTED]  
Budget Analyst  
HQ USAREUR, G8 [REDACTED]  
[REDACTED]

**From:** [REDACTED] B [mailto:[REDACTED]@state.gov]  
**Sent:** Tuesday, September 5, 2017 3:54 PM  
**To:** [REDACTED] L CIV USARMY USAREUR (US) <[REDACTED]@mail.mil>; [REDACTED] [REDACTED]@state.gov>  
**Cc:** [REDACTED] MAJ USARMY EUCOM ODC (US) [REDACTED]@mail.mil>; [REDACTED] <[REDACTED]@state.gov>  
**Subject:** [Non-DoD Source] FW: Payments to Academy named after [REDACTED]

All active links contained in this email were disabled. Please verify the identity of the sender, and confirm the authenticity of all links contained within the message prior to copying and pasting the address to a Web browser.

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[REDACTED],

Could you, please, answer question #1 (see more questions from Acting DCM).  
Thank you.

\*\*\*\*\*

**Appendix C**  
**September 5, 2017 Email Inquiry of [REDACTED]**

[REDACTED]  
The answer to question #2 is it was a typo on my part (I didn't change December to November on the Memo).

The answer to the last question is: if you look at the two invoices, they are for different services in January: one is for meals for the US military personnel, and the other one is for meals for the Ukrainian military personnel.

Please, let me know if you need more info.

Thank you.

V/R,

[REDACTED]  
PFP Program Coordinator  
Office of Defense Cooperation  
U.S. Embassy Kyiv, Ukraine  
Tel. +380 [REDACTED]  
[REDACTED] 63 460 1593  
[REDACTED]@state.gov

**Official - Transitory**

**UNCLASSIFIED**

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**From:** [REDACTED]  
**Sent:** Tuesday, September 05, 2017 4:43 PM  
**To:** [REDACTED]; [REDACTED]  
**Cc:** [REDACTED] [REDACTED]  
**Subject:** Payments to Academy named after [REDACTED]

Hello,

Would you please clarify the DCM's questions below :

1st attachment: Why we pay for the services provided in May 2016 only in September 2017?

2<sup>nd</sup> attachment: Payment for November 1-30, 2016, but in MEMO period of time is December 1-31, 2016?

3<sup>rd</sup> attachment and 4<sup>th</sup> attachments- both payments are for period January 1-31, 2017, but Order # is UP-16300-002 and UP-16305-001 is this for services to the same group of people and there is discrepancies between period of time ( December 1-31, 2017) in MEMO and invoice (Jan1-31, 2017)?

For details please see attachments.

**Appendix C**  
**September 5, 2017 Email Inquiry of Adam Perreault**

Thank you for your cooperation,

██████████ | Voucher Examiner

U.S. Embassy | 4 Igor Sikorsky St., Kyiv, Ukraine ██████████

Tel. (380-44) ██████████ | Fax (380-44) ██████████

FMO strives to provide the best customer service possible. Please help us by  
providing your feedback [HERE](#) <

Caution <http://eur.p.state.sbu/sites/kyiv/FMO/Shared%20Documents/FMOSurvey.aspx> > .

SBU

This email is UNCLASSIFIED.



## Appendix D June 28, 2018 Email from Office of Judge Advocate to USAEUR G8

**From:** [REDACTED] [CIV USARMY USAREUR \(US\)](#)  
**To:** [REDACTED] [CIV USARMY USAREUR \(US\)](#)  
**Cc:** [REDACTED]; [REDACTED] [COL USARMY USAREUR \(US\)](#); [REDACTED] [LTC USARMY USAREUR \(US\)](#)  
**Subject:** RE: Embassy Ukraine FMO (UNCLASSIFIED)  
**Date:** Thursday, June 28, 2018 9:58:29 AM

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[REDACTED]:

I would love to understand what [REDACTED] is talking about. I have no know of her issues and I thought we'd had closed them in Kiev and I sent all ratifications.

/r

[REDACTED]  
C/HEB  
[REDACTED]

-----Original Message-----

**From:** [REDACTED] CIV USARMY USAREUR (US)  
**Sent:** Wednesday, June 27, 2018 6:39 PM  
**To:** [REDACTED] USARMY USAREUR (US) <[REDACTED]@mail.mil>  
**Subject:** FW: Embassy Ukraine FMO (UNCLASSIFIED)

CLASSIFICATION: UNCLASSIFIED

FYI

[REDACTED]  
USAREUR ACSA Program Manager  
HQ USAREUR/G8 IAD  
DSN: [REDACTED]  
Comm: +49(0) [REDACTED]  
[REDACTED].civ@mail.mil  
<https://intranet.eur.army.mil/hq/g8/IAD/ACSA>

-----Original Message-----

**From:** [REDACTED] LTC USARMY USAREUR (US)  
**Sent:** Wednesday, June 27, 2018 12:49 PM  
**To:** [REDACTED] COL USARMY USAREUR (US) [REDACTED]@mail.mil>  
**Cc:** [REDACTED] L CIV USARMY USAREUR (US)  
[REDACTED].civ@mail.mil> [REDACTED] USARMY USAREUR (US)  
[REDACTED] mil@mail.mil>  
**Subject:** Embassy Ukraine FMO (UNCLASSIFIED)

CLASSIFICATION: UNCLASSIFIED

COL [REDACTED],

I hope that you are enjoying Hawaii and I hate to ruin it but I am emailing you to let you know about a report that the Ukraine FMO is getting ready to submit to the DOD/DOS Working Group on Ukraine Finances. I do not have a

Sensitive but Unclassified

copy of the report (I have spoken with someone that read it) but it accuses

## **Appendix D June 28, 2018 Email from Office of Judge Advocate to USAEUR G8**

USAREUR, in explicit terms, of intentionally hiding information to manipulate the FMO in September 2017 into making payments on 2016 ACSA obligations. The report will also state that someone from USAREUR at the 5 March 2018 meeting admitted that we "backdated" documents and "broke the law". Finally, the report will state that USAREUR has failed to comply with its promises from the 5 March 2018 meeting to provide proof of ratification (or show why ratification is not necessary) for all ACSA orders from 1 July 2016 to 31 January 2017.

This also gives context for the ongoing contract payment issues regarding Port-o-Potties in the Ukraine (embassy FMO is refusing to certify the payment on that contract). The Port-o-potties contract might get worked out, but it might require a creative certifying solution

The report from the Embassy FMO will be going up in the near future. I know we submitted a ratification packet for one of the 2016 bills, but now might be the time to submit packets on all of the 2016 bills at issue. In the past I had recommended having the G8 sign a memorandum that the payments were proper in lieu of full ratification packets, but we might be passed that point now.

This report paints us in a very bad light and we need to do something to mitigate it beyond just saying the FMO is misstating things. I recommend ratifying the rest of the 2016 payments that were sent for payment in September 2017, as I think it would be a good gesture.

Sorry to bother you at the ACSA conference.

Please let me know if you would like to discuss.

VR  
Darren

VR

[REDACTED]  
LTC, JA  
Chief, Contract and Fiscal Law Division  
Office of the Judge Advocate, US Army Europe (USAREUR)

NIPR: [REDACTED]@mail.mil

DSN: [REDACTED]

COMM: [REDACTED]  
From US: [REDACTED]  
DSN Fax: [REDACTED]

BB: [REDACTED]

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# Appendix E

## Ratification Package

<b>REQUEST FOR APPROVAL OF UNAUTHORIZED ACSA TRANSACTION</b> (AE Reg 1-3)		
This form is only for the Acquisition and Cross-Servicing Agreement (ACSA) Program and may not be used for ratifications of unauthorized commitments under the Federal Acquisition Regulation (FAR).		
<b>Amount \$:</b> <div style="text-align: center; font-weight: bold;">\$353,251.37</div>	<b>To</b> USAREUR ACSA Program Manager	<b>Date of commitment (YYYYMMDD)</b> <div style="text-align: center; font-weight: bold;">20180701</div>
<b>For (item or service):</b> Personnel Accommodation Fees & US Life Support	<b>Committing unit or activity</b> HQ USAREUR, G4 for JMTG-Ukraine	
<p style="text-align: center;"><b>PART I — Description of Commitment and Unit Commander's Review</b></p> <p>The individual making the unauthorized ACSA transaction will complete part I, section A, blocks 1 through 5; provide the required documentation; date, sign, and forward the form to his or her immediate supervisor who will complete part I, section A, blocks 6 and 7. The immediate supervisor will then forward the form to the appropriate individual (unit commander, director or activity chief, O6/GS15 equivalent) who will complete part I, section B. All information must be provided in detail.</p> <p style="text-align: center;"><b>Section A — Commitment Circumstances</b></p> <p><b>1. Statement by individual who made the commitment and whether or not that person is an ACSA implementing and approving official (ACSA IAO):</b></p> <p>The commitment was created by the National Guard element responsible for executing the training support for the JMTG-U mission; they are not the ACSA implementing and approving official. Due to the nature of this requirement and to get the ACSA paid as soon as possible, I, [REDACTED] am completing the ratification for this requirement.</p> <p>This is a valid requirement (UP-16344-001), which wasn't tracked properly when the ACSAs were created, as there are 7 other ACSAs for FY16 JMTG-U requirements, which cover Personnel Accommodation Fees, Ukrainian Soldier Meals, US Soldier Meals and US Life Support. Unfortunately, UP-16344-001 was created "after-the-fact" due to invoices that were received showing that support was provided during this missing period.</p> <p><b>2. Explain why ACSA procedures were not followed. For cash transactions, regulations require certification of funds and a counter-signed ACSA order before goods or services are provided.</b></p> <p>As stated above, the services of Personnel Accommodations were provided prior to having a signed ACSA in place. Due to the various services provided, a valid tracking mechanism wasn't in place to identify and organize each time period for service provided. In December 2016, when I, [REDACTED] assumed the financial responsibilities of JMTG-U case # DAC001B, it was then discovered that there was a missing time period. I had received an invoice for this missing period, yet couldn't find the associated ACSA. I emailed and phoned [REDACTED], who informed me that due to an oversight, it was very possible that there was no ACSA created for this service for the time period discussed.</p> <p>Once the ACSA was finally signed, and a true amount was noted, which was needed to fulfill the services provided, I then created the Financial Obligation (FMZ# 5053397808) into the Army's accounting system (GFEBS), which was completed on 18 May 2017 in the amount of \$353,251.37. To this date, the monies are still available to receive the payments which are still due.</p>		

# Appendix E Ratification Package

For (item or service) Personnel Accommodation Fees & US Life Support		Committing unit or activity HQ USAREUR, G4 for: JMTG-Ukraine				
<b>3. Describe bona fide Government requirement necessitating the commitment.</b> Without these services, the Soldiers providing training to the Ukrainian Army would have been without electricity, heat during the fall & winter, clean laundry and other items necessary to successfully accomplish their mission.						
<b>4. Describe Government received benefits (State the value of the benefit and other pertinent facts.)</b> The total amount of the Personnel Accommodation Fees due to the country of the Ukraine total \$353,251.37. As identified per the invoices, each person costs 103,20 UAH (Ukrainian Hryvnia). The services were provided to 350 Soldiers for the months of July and August 2016, and 230 Soldiers for the months of September and October 2016. US Life Support services were also provided which include Diesel Fuel, Laundry Support and Wifi.						
<b>5. List and attach all relevant documents (Include statements of requirements, previous or draft ACSA order, invoices, and other evidence of the transaction.)</b> ACSA Form 1-3a, dated 01/17/2017 with requisition number UP-16344-001  Invoice 32 - July 2016 - US Life Support; Invoice 36 - August 2016 - US Life Support; Invoice 40 - September 2016 - US Life Support; Invoice 46 - October 2016 - US Life Support  Invoice 15/2/31 - July 2016 - Personnel Accommodations; Invoice 35 - August 2016 - Personnel Accommodations; Invoice 39 - September 2016 - Personnel Accommodations; Invoice 45 - October 2016 - Personnel Accommodations						
<div style="text-align: center;"><b>Individual making unauthorized ACSA transaction</b></div> <table border="1" style="width: 100%;"> <tr> <td style="width: 40%;"> <b>Name, grade, and title</b>  <div style="background-color: black; width: 100px; height: 1.2em; margin-bottom: 2px;"></div>           GS-<div style="background-color: black; width: 80px; height: 1.2em; display: inline-block;"></div>            Budget Analyst         </td> <td style="width: 20%;"> <b>Date (YYYYMMDD)</b>            20170830         </td> <td style="width: 40%;"> <b>Signature</b>  <div style="background-color: black; width: 100px; height: 1.2em; margin-bottom: 2px;"></div>           0111         </td> </tr> </table> <div style="text-align: right; font-size: 0.8em; margin-top: 2px;">Date: 2017.08.30 16:19:14 +0200</div>				<b>Name, grade, and title</b> <div style="background-color: black; width: 100px; height: 1.2em; margin-bottom: 2px;"></div> GS- <div style="background-color: black; width: 80px; height: 1.2em; display: inline-block;"></div> Budget Analyst	<b>Date (YYYYMMDD)</b> 20170830	<b>Signature</b> <div style="background-color: black; width: 100px; height: 1.2em; margin-bottom: 2px;"></div> 0111
<b>Name, grade, and title</b> <div style="background-color: black; width: 100px; height: 1.2em; margin-bottom: 2px;"></div> GS- <div style="background-color: black; width: 80px; height: 1.2em; display: inline-block;"></div> Budget Analyst	<b>Date (YYYYMMDD)</b> 20170830	<b>Signature</b> <div style="background-color: black; width: 100px; height: 1.2em; margin-bottom: 2px;"></div> 0111				
<b>6. Describe attempts to resolve unauthorized transaction (for example, cancelling transaction, returning merchandise, individual paying from personal funds)</b> No actions could be taken to resolve the unauthorized commitment because the invoiced items were services that were provided to a unit. As such, all services that were provided deserve proper payment for those services.						
<b>7. Comments of immediate supervisor of individual making unauthorized ACSA transactions:</b> I agree with all statements herein. This ratification should be approved to allow for final payments due to the Ukraine Government for their services provided during the training of their Army.						
<div style="text-align: center;"><b>Supervisor</b></div> <table border="1" style="width: 100%;"> <tr> <td style="width: 40%;"> <b>Name, grade, and title</b>  <div style="background-color: black; width: 100px; height: 1.2em; margin-bottom: 2px;"></div>           FI            Deputy, Programming Budget Division         </td> <td style="width: 20%;"> <b>Date (YYYYMMDD)</b>            20170831         </td> <td style="width: 40%;"> <b>Signature</b>  <div style="background-color: black; width: 100px; height: 1.2em; margin-bottom: 2px;"></div> </td> </tr> </table>				<b>Name, grade, and title</b> <div style="background-color: black; width: 100px; height: 1.2em; margin-bottom: 2px;"></div> FI Deputy, Programming Budget Division	<b>Date (YYYYMMDD)</b> 20170831	<b>Signature</b> <div style="background-color: black; width: 100px; height: 1.2em; margin-bottom: 2px;"></div>
<b>Name, grade, and title</b> <div style="background-color: black; width: 100px; height: 1.2em; margin-bottom: 2px;"></div> FI Deputy, Programming Budget Division	<b>Date (YYYYMMDD)</b> 20170831	<b>Signature</b> <div style="background-color: black; width: 100px; height: 1.2em; margin-bottom: 2px;"></div>				



# Appendix E Ratification Package

<b>For (item or service)</b> Personnel Accommodation Fees & US Life Support	<b>Committing unit or activity</b> HQ USAREUR, G4 for: JMTG-Ukraine	
<b>Section B — Commander, Director, or Activity Chief</b> Completed by unit commander, director, or activity chief (O6/GS15 equivalent). Complete blocks 1 through 4 and forward the form to the ACSA Program Manager, International Agreements Division, Office of the Deputy Chief of Staff, G8, HQ USAREUR.		
<b>1. Describe special remedial corrective action, disciplinary action, or both that were taken (Include a description of any administrative action to be taken or explain why no disciplinary action was considered necessary.)</b>  The commitment was created due to a separation between the headquarters responsible for managing JMTG-U activities, the element responsible for conducting the JMTG-U training activities, and the staff section responsible for writing the ACSA order once requirements have been identified. The ACSA order implementing official was not informed by the element responsible for conducting the training of a change to the training schedule to allow creation of a supporting ACSA order which resulted in the lapse of coverage. There was no willful intent so no disciplinary action was taken. However, an AR 15-6 investigating officer was appointed to conduct an inquiry into the support process to JMTG-U to determine if there were any underlying issues which contributed to the issue.		
<b>2. Describe action taken to prevent recurrence of unauthorized ACSA transactions:</b>  Since this commitment, and based on feedback from the AF 15-6 investigating officer, the ACSA order implementation was realigned under the headquarters responsible for managing JMTG-U activities since they have direct command oversight and regular interaction with the element responsible for executing JMTG-U activities removing an unnecessary process coordination layer.		
<b>3. I have reviewed part I, section A, and verify that the information is accurate and complete, that the Government received a benefit and associated value from the subject transaction, and—</b>  <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <input checked="" type="checkbox"/> Concur with the subject transaction         </div> <div style="width: 45%;"> <input type="checkbox"/> Do not concur (explain nonconcurrency)         </div> </div>		
<b>4. A completed purchase request and commitment (DA Form 3963) has been prepared and is attached (required if ratification is recommended). DA Form 3963 must specifically state that funds were available at the time the unauthorized ACSA transaction was made and are still available.</b>  <div style="display: flex; justify-content: space-around;"> <input checked="" type="checkbox"/> Yes         <input type="checkbox"/> No       </div>		
<b>Name, grade, and title</b>  USAREUR G-4 FLOEY CHIEF	<b>Commander or director</b> <b>Date (YYYYMMDD)</b> 2017 0901	<b>Signature</b> 
<b>Section C — Transactions in Excess of the Simplified Acquisition Threshold</b>		
<b>5. For transactions in excess of the simplified acquisition threshold (currently \$150,000), recommendation of the first general officer or Senior Executive Service (SES) equivalent in the chain of command</b>  <b>Based on the foregoing determination:</b> <input checked="" type="checkbox"/> Recommend approval <input type="checkbox"/> Recommend disapproval		
<b>Name, grade, and title</b>  First General Officer or SES Equivalent in the Chain of Command	<b>Date (YYYYMMDD)</b> 2017 0901	<b>Signature</b> 



# Appendix E Ratification Package

For (item or service) Personnel Accommodation Fees & US Life Support	Committing unit or activity HQ USAREUR, G4 for: JMTG-Ukraine	
<p style="text-align: center;"><b>PART II</b> <b>Section A — Legal Review</b></p> <p>Completed by the Contract and Fiscal Law Division, Office of the Judge Advocate, HQ USAREUR (KFLD). Based on the foregoing determination, KFLD has—</p> <p><input checked="" type="checkbox"/> No legal objection <span style="margin-left: 20px;"><input type="checkbox"/> Legal objection (explain)</span></p> <p style="margin-left: 40px;"><i>EDF</i></p>		
Name, grade, and title <div style="background-color: black; width: 200px; height: 1.2em; margin-bottom: 5px;"></div> <i>Attorney-Advisor</i>	Date (YYYYMMDD) <i>2017 08 31</i>	Signature <div style="background-color: black; width: 200px; height: 1.2em; margin-bottom: 5px;"></div>
<p style="text-align: center;"><b>Section B — ACSA Program Manager</b></p> <p>Completed by the ACSA Program Manager, International Agreements Division, Office of the Deputy Chief of Staff, G8, HQ USAREUR. Based on the foregoing determination, the subject unauthorized ACSA transaction is—</p> <p><input type="checkbox"/> Approved</p> <p><input type="checkbox"/> Disapproved (explain).</p>		
Name, grade, and title	Date (YYYYMMDD)	Signature

# Appendix E Ratification Package

<b>PURCHASE REQUEST AND COMMITMENT</b> <small>For use of this form, see DFAS-IN 37-1; the proponent agency is ASA(FM&amp;C).</small>		1. PURCHASE INSTRUMENT NO. <b>PMZ# 5033397606</b>		2. REQUISITION NO. <b>UP-16344-001</b>		3. DATE <b>08/30/2017</b>		PAGE 1 OF 1 PAGES		
4. TO: Ukraine Army Academy International Peacekeeping and Security Center (IPSC), Lviv, Ukraine		5. THRU: HQ USAREUR, G8 International Agreements Division (IAD)		6. FROM: HQ USAREUR, G4 Multinational & Inter-agency Branch Acquisition & Cross-Service Agreements (ACSAs)						
It is requested that the supplies and services enumerated below or on attached list be										
7. PURCHASED FOR		Land Forces Academy, Lviv, Ukraine		8. DELIVERED TO		Land Forces Academy, Lviv, Ukraine		9. NOT LATER THAN (Date) <b>31 Oct 2016</b>		
<input checked="" type="checkbox"/> 12. LOCAL PURCHASES AUTHORIZED AS THE NORMAL MEANS OF SUPPLY FOR THE FOREGOING BY <b>HQ USAREUR &amp; Land Forces Agreement</b>		<input type="checkbox"/> 13. REQUISITIONING DISCLOSES NONAVAILABILITY OF ITEMS AND LOCAL PURCHASE IS AUTHORIZED BY		The supplies and services listed below cannot be secured through normal supply channels or other Army supply sources in the immediate vicinity, and their procurement will not violate existing regulations pertaining to local purchases for stock, therefore, local procurement is necessary for the following reason: <i>(Check appropriate box and complete item.)</i>		10. NAME OF PERSON TO CALL FOR ADDITIONAL INFORMATION		11. TELEPHONE NUMBER		
EMERGENCY SITUATION PRECLUDES USE OF REQUISITION CHANNELS FOR SECURING ITEM										
14. ITEM	15. DESCRIPTION OF SUPPLY OR SERVICES	16. QUANTITY	17. UNIT	18. ESTIMATED UNIT PRICE <sup>a</sup>	TOTAL COST <sup>b</sup>		19. ACCOUNTING CLASSIFICATION AND AMOUNT <b>097 011 8242UPXTXX A60GK DAC001B 252G 5033397606</b> <b>F.0002615.1.1.1.2.7 \$353,251.37</b>			
1	WIFI for US Soldiers	20,267	Each	5,160.00	20,640.00					
2	Laundry for US Soldiers	152,831	Kg	51.60	1,045,777.20					
3	Fuel for US Soldiers	35,730	Liter	26.68	4,077,531.08					
4	Personnel Accommodation Fee, PAX per day	-	Each	103.20	3,687,336.00					
PRICES LISTED ARE IN UAH				NOTHING FOLLOW		*****				
*****				*****		*****				
*****				*****		*****				
*****				*****		*****				
*****				*****		*****				
20. TYPED NAME AND TITLE OF CERTIFYING OFFICER		21. SIGNATURE		22. DATE		23. DISCOUNT TERMS				
		FERRELL, ADAM		20170830		N/A				
24. PURCHASE ORDER NUMBER		FMZ# 5033397606		25. DELIVERY REQUIREMENTS						
				ARE MORE THAN 7 DAYS REQUIRED TO INSPECT AND ACCEPT THE REQUESTED GOODS OR SERVICES YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>						
				IF YES, NUMBER OF DAYS REQUIRED						
27. TYPED NAME AND GRADE OF INITIATING OFFICER		28. SIGNATURE		29. DATE		30. TELEPHONE NUMBER		31. TYPED NAME AND GRADE OF SUPPLY OFFICER		
32. SIGNATURE		33. DATE		34. TYPED NAME AND GRADE OF APPROVING OFFICER OR DESIGNEE						
				35. SIGNATURE						
				36. DATE						



## Ratification Package

ACQUISITION AND CROSS-SERVICING AGREEMENT (ACSA)/MUTUAL LOGISTICS SUPPORT (MLS) ORDER FORM									
1. Requisition Number UP-16344-001		2. Support Agreement US-UP-01 / EC-UP-02		3. Operation/Theater USAREUR		4. Order Date 07/01/2016			
5. Requesting Unit USAREUR G4		6. Requesting Nation United States		7. Providing Unit Ukraine		8. Providing Nation Ukraine			
9. Deliver to Unit JMTG-U		10. Deliver to Country Ukraine		11. Deliver Place JMTG-U		12. Deliver Time 1 JUL 2016 - 31 OCT 2016			
13. Requested Line Item Summary (See Attached Line Item Detail Sheet)									
No.	Class	Attach	Stock No. & Description Personnel Accommodation Fee, PAX Per Day	Unit of Measurement	Quantity Requested	Quantity Received	Unit Price	Total	
1.1	SVC	0	WIFI for US Soldiers, Monthly	Each	35,730.00	35,730.00	103.20	3,667,336.00	
2.1	SVC	0	Laundry for US Soldiers	Each	4.00	4.00	5,160.00	20,640.00	
2.2	SVC	0	Fuel for US Soldiers	Kilogram	20,267.00	20,267.00	51.60	1,045,777.20	
2.3	SVC	0	Total Line Items	Liter	152,831.00	152,831.00	26.68	4,077,531.08	
									8,831,284.28
14. Method of Payment CASH									
15. Currency UKRAINE - HRYVNIA									
16. Not to Exceed Amount 8,831,284.28									
17. Agreed Return Date									
18. Line Item Value 8,831,284.28									
19. Trans & Other Costs 0.00									
20. Total Claimed 8,831,284.28									
21. Authorized Requestor (Signature)									
Name (Last, First, MI, Rank/Title) CIV		Date 1 Jul 2016		Name (Last, First, MI, Rank/Title) Saevych, Yosyp, Colonel		Date 01.07.2016		25. Send Bill To: US Army Europe G4 PLOCX MNIB - [REDACTED] HQ USAREUR Unit	
Unit/Office USAREUR G4		Nation/Organization United States / US Army Europe		Unit/Office		Nation/Organization Ukraine / Army Academy International Peacekeeping and Security Center (ISPC)		26. Send Payment To: US Embassy 4 Igor Sikorsky Street, Kyiv 04112, UKRAINE	
23. Inspected/Received By (Signature)									
Name (Last, First, MI, Rank/Title) COL		Date		Name (Last, First, MI, Rank/Title)		Date		24. Supply Official (Signature)	
Unit/Office JMTG-U		Nation/Organization United States / US Army Europe		Unit/Office		Nation/Organization		25. Remarks This ACSA order supports US Forces operating in and around the Republic of Ukraine in support of the Joint Military Training Group - Ukraine mission. Ukrainian Army Trainees meals paid for by FMF case. The desired logistical support, supplies, and services are not reasonably available from US commercial sources.	
27. Purchase Order No.									
28. Fund Citations 087 011 2010X DAC001B A60GK UPO1 8242UPXTXX F.0002615.1.1.2.7 5053397806 \$353,251.37									
29. Invoice No.									
31. Invoice Certify that the amount invoiced is exclusive of all taxes from which exemption has been granted under provisions of existing agreements and that the invoice is correct.									
32. Financial (Signature)									
Finance Name (Last, First, MI, Rank/Title)				Unit/Office HQ USAREUR, G8, TACTICAL		Nation/Organization United States / US Army Europe			

SWIFT code: 08410370

## Appendix E

Phone: (032) 258-44-23

Accountnumber: 31254220202931

ABA: 820172

Bank: Main Treasury department of Ukraine in Kiev region

Address: 79012, Ukraine, Lviv, HeroivMaidanustreet, 32

INVOICE № 32

ACSA Order # UP- (01 Jul 2016 – 31 Jul 2016) dated  
LINE ITEMS # (2.1, 3.1, 3.2, 4.1, 4.2, 4.3) Page 1 of 1 pagesComponent: US Army, Ukrainian Army  
Unit Name: JMTG-U  
Exercise/Event Name:

First Partial Second Partial Final Invoice X

Item	Requirement	Unit of Issue	UI Cost	Quantity	Total Cost (in UAH)
2.1	Diesel F-34/JP-8	liter	26.68	36621	977 048,28
3.1	Laundry support	kg	51.60	4321	222 963,60
3.2	WI-FI Internet support for soldiers in barracks	months	5160.00	1	5 160,00
4.1	Breakfast (494pax31 days)	Ea	142.33	15314	2 179 641,62
4.2	Lunch (494pax31 days)	Ea	132.33	15314	2 026 501,62
4.3	Dinner (494pax31 days)	Ea	201.44	15314	3 084 852,16
Grand Total (in Ukrainian Hryvnia (UAH))					8 496167,28

The Army National Academy named  
after Herman Petro Savarychynyi  
colonel

(printed name) MSG

Signature



**Appendix E**  
**Ratification Package**

ACSA ORDER # UP \_\_\_\_\_ Invoice for IPSC, Ukraine from 01 Aug 2016 – 31 Aug 2016

*The Army National Academy named after Hetman Petro Sagaydachnyi*

SWIFT code: 084 [REDACTED]

Phone: (032) 258-44-23

Account number: 31254 [REDACTED]

ABA: 820172

Bank: Main Treasury department of Ukraine in Kiev region

Address: 79012, Ukraine, Lviv, Heroiv Maidan street, 32

**INVOICE № 36**

ACSA Order # UP- \_\_\_\_\_ (01 Aug 2016 – 31 Aug 2016) dated \_\_\_\_\_  
LINE ITEMS # (2.1, 3.1, 3.2, 4.1, 4.2, 4.3) Page 1 of 1 pages

Component: US Army, Ukrainian Army  
Unit Name: JMTG-U  
Exercise/Event Name:

First Partial \_\_\_\_\_ Second Partial \_\_\_\_\_ Final Invoice X \_\_\_\_\_

Item	Requirement	Unit of Issue	UI Cost	Quantity	Total Cost (in UAH)
2.1	Diesel F-34/JP-8	liter	26.68	33803	901 864,04
3.1	Laundry support	kg	51.60	5772	297 835,20
3.2	WI-FI Internet support for soldiers in barracks	months	5160.00	1	5 160,00
4.1	Breakfast (600pax31 days)	Ea	142.33	18600	2 647 338,00
4.2	Lunch (600pax31 days)	Ea	132.33	18600	2 461 338,00
4.3	Dinner (600pax31 days)	Ea	201.44	18600	3 746 784,00
Grand Total (in Ukrainian Hryvnia (UAH))					10 060 319,24

The Army National Academy named  
After Hetman Petro Sagaydachnyi  
colonel

Y.Y.SAEVYCH

(printed name) [REDACTED]

Signature [REDACTED]



## Appendix E Ratification Package

ACSA ORDER # UP \_\_\_\_\_ Invoice for IPSC, Ukraine from 01 Sept 2016 – 30 Sept 2016

The Army National Academy named after Hetman Petro Sahaydachnyi

SWIFT code: 0841 [REDACTED] Phone: (032) 258-44-23

Account number: 312542 [REDACTED] ABA: 820172

Bank: Main Treasury department of Ukraine in Kiev region

Address: 79012, Ukraine, Lviv, Heroiv Maidan street, 32

### INVOICE № 40

ACSA Order # UP- \_\_\_\_\_ (01 Sept 2016 – 30 Sept 2016) dated \_\_\_\_\_  
LINE ITEMS # (2.1, 3.1, 3.2, 4.1, 4.2, 4.3) Page 1 of 1 pages

Component: US Army, Ukrainian Army  
Unit Name: JMTG-U  
Exercise/Event Name:

First Partial \_\_\_\_\_ Second Partial \_\_\_\_\_ Final Invoice X

Item	Requirement	Unit of Issue	UI Cost	Quantity	Total Cost (in UAH)
2.1	Diesel F-34/JP-8	liter	26.68	37941	1 012 265,88
3.1	Laundry support	kg	51.60	5318	274 408,80
3.2	Wi-Fi Internet support for soldiers in barracks	months	5160.00	1	5 160,00
4.1	Breakfast (470pax30 days)	Ea	142.33	14100	2 006 853,00
4.2	Lunch (470pax30 days)	Ea	132.33	14100	1865853,00
4.3	Dinner (470pax30 days)	Ea	201.44	14100	2 840 304,00
Grand Total (in Ukrainian Hryvnia (UAH))					8 004 844,68

The Army National Academy named  
after Hetman Petro Sahaydachnyi

colonel

 Y.Y. SAEVYCH

(printed name) \_\_\_\_\_

Signature \_\_\_\_\_

## Ratification Package

SWIFT code: 084-██████████

Accountnumber: 3125-██████████

Bank: Main Treasury department of Ukraine in Kiev regionAddress: 79012, Ukraine, Lviv, HeroivMaidanustreet. 32

## INVOICE № 46

ACSA Order # UP-\_\_\_\_\_ (01 Oct 2016 – 31 Oct 2016) dated \_\_\_\_\_

LINE ITEMS # (2 1,3 1,3 2,4 1,4 2,4 3) Page 1 of 1 pages

Component: US Army Ukrainian ArmyUnit Name: JMTG-U

Exercise/Event Name: \_\_\_\_\_

First Partial \_\_\_\_\_ Second Partial \_\_\_\_\_ Final Invoice X \_\_\_\_\_

Item	Requirement	Unit of Issue	UI Cost	Quantity	Total Cost (in UAH)
2.1	Diesel F-34/JP-8	liter	26.68	44466	1 186 352,88
3.1	Laundry support	kg	51.60	5216	269 145,60
3.2	WI-FI Internet support for soldiers in barracks	months	5160.00	1	5 160,00
4.1	Breakfast (542pax31 days)	Ea	142.33	16802 ✓	2 391 428,66
4.2	Lunch (560pax31 days)	Ea	132.33	17360 ✓	2 297 248,80
4.3	Dinner (560pax31 days)	Ea	201.44	17360 ✓	3 496 998,40
Grand Total (in Ukrainian Hryvnia (UAH))					9 646 334,34

TheArmyNationalAcademynamed  
afterHetmanPetroSagaydachnyi

colonel

Y.Y.SAEVYCH

(printed name) \_\_\_\_\_

Signature \_\_\_\_\_

Account number 312 [REDACTED] **Appendix E** ABA: 820172  
Bank: Main Treasury department **Ratification Package**  
Address 81052, Ukraine, Lviv region, Starychi

INVOICENº 15/2/21

ACSA Order # \_\_\_\_\_ (01 Jul 2016 – 31 Jul 2016) dated \_\_\_\_\_  
LINE ITEMS # (1.1) Page 1 of 1 pages

Component: US Army  
Unit Name: JMTG-U  
Exercise/Event Name:

First Partial \_\_\_\_\_ Second Partial \_\_\_\_\_ Final Invoice X

Item	Requirement	Unit of Issue	UI Cost	Quantity	Total Cost (in UAH)
1.1	Personnel accommodation fee (350pax x 31 day)	Ea	103,20	10 850	1 119 720,00
Grand Total (in Ukrainian Hryvnia (UAH))					1 119 720,00

The Army National Academy named  
after Herman Petre Sagaydachnyi  
colonel

Y.Y.SAEVYCH

(printed name)

Signature \_\_\_\_\_



**Appendix E**  
**Ratification Package**

ACSA ORDER # \_\_\_\_\_ Invoice for IPSC, Ukraine from 01 Aug 2016 - 31 Aug 2016

IPSC: Militaryunit A4150

SWIFT code 081 [REDACTED]

Phone: (032) 258-44-23

Account number 31250 [REDACTED]

ABA: 820172

Bank: Main Treasury department of Ukraine in Kiev region

Address 81052, Ukraine, Lviv region, Starychi

**INVOICENº35**

ACSA Order # \_\_\_\_\_ (01 Aug 2016 – 31 Aug 2016) dated \_\_\_\_\_

LINE ITEMS # (1.1) Page 1 of 1 pages

Component: US Army

Unit Name: JMTG-U

Exercise/Event Name: \_\_\_\_\_

First Partial \_\_\_\_\_ Second Partial \_\_\_\_\_ Final Invoice X

Item	Requirement	Unit of Issue	UI Cost	Quantity	Total Cost (in UAH)
1.1	Personnel accommodation fee (350pax x 31 day)	Ea	103,20	10 850	1 119 720,00
Grand Total (in Ukrainian Hryvnia (UAH))					1 119 720,00

The Army National Academy named  
after Hetman Petro Sagaydachnyi  
colonel

Y.Y.SAEVYCH

(printed name) [REDACTED]

Signature [REDACTED]

## Appendix E Ratification Package

ACSA ORDER # \_\_\_\_\_ Invoice for IPSC, Ukraine from 01Sept 2016 - 30 Sept 2016

IPSC: Militaryunit A4150

SWIFT code 08 \_\_\_\_\_

Phone: (032) 258-44-23

Accountnumber 312 \_\_\_\_\_

ABA: 820172

Bank: Main Treasury department of Ukraine in Kiev region

Address 81052, Ukraine, Lvivregion, Starychi

### INVOICENº39

ACSA Order # \_\_\_\_\_ (01Sept 2016 – 30 Sept 2016) dated \_\_\_\_\_

LINE ITEMS # (1.1) Page 1 of 1 pages

Component: US Army

Unit Name: JMTG-U

Exercise/Event Name:

First Partial \_\_\_\_\_ Second Partial \_\_\_\_\_ Final Invoice X

Item	Requirement	Unit of Issue	UI Cost	Quantity	Total Cost (in UAH)
1.1	Personnel accommodation fee (pax230 x 30 day)	Ea	103,20	6900	712 080,00
Grand Total (in Ukrainian Hryvnia (UAH))					712 080,00

TheArmyNationalAcademynamed  
afterHetmanPetroSagaydachnyi

colonel

 Y.Y.SAEVYCH

(printed name) \_\_\_\_\_

Signature \_\_\_\_\_



**Appendix E**  
**Ratification Package**

PSD Military Unit 44150  
SWIFT code 211200 [REDACTED] Phone 380 255 44 23  
Account number 3125 [REDACTED] ABA 820112  
Bank Main Treasury department of Ukraine in Kiev region  
Address 8\*052 Ukraine Lviv region Slavyan

**INVOICEN:45**

ACSA Order # \_\_\_\_\_ (01 Oct 2016 - 31 Oct 2016) dated \_\_\_\_\_  
LINE ITEMS # (1/1) Page 1 of 1 pages

Component US Army  
Unit Name JMTG-U  
Exercise/Event Name \_\_\_\_\_

First Partial \_\_\_\_\_ Second Partial \_\_\_\_\_ Final Invoice X

Item	Requirement	Unit of Issue	UI Cost	Quantity	Total Cost (in UAH)
1.1	Personnel accommodation fee (pax230 x 31 day)	Ea	103.20	7130	735 816.00
Grand Total (in Ukrainian Hryvnia (UAH):					<b>735 816.00</b>

The Army National Academy named  
after Hetman Petro Sahaidachnyi

colonel

YY SAEVYCH

(printed name) \_\_\_\_\_

Signature \_\_\_\_\_